

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Garnavillo</div> <div>CITY OF <u>Garnavillo</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202200600000</div> <div>City Administrator</div> <div>PO Box 14</div> <div>Garnavillo, IA 52049</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		253,302		253,302	248,207
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		253,302		253,302	248,207
Delinquent property taxes		0		0	
TIF revenues		73,340		73,340	81,499
Other city taxes		92,820	0	92,820	72,988
Licenses and permits		2,695	0	2,695	1,650
Use of money and property		4,525	0	4,525	4,590
Intergovernmental		249,781	0	249,781	580,833
Charges for fees and service		55,523	412,477	468,000	459,500
Special assessments		0	0	0	
Miscellaneous		23,584	0	23,584	15,250
Other financing sources		207,848	70,364	278,212	815,656
Total revenues and other sources		963,418	482,841	1,446,259	2,280,173
Expenditures and Other Financing Uses					
Public safety		87,256	0	87,256	97,345
Public works		174,330	0	174,330	212,787
Health and social services		1,304	0	1,304	1,804
Culture and recreation		93,411	0	93,411	94,827
Community and economic development		98,279	0	98,279	160,932
General government		101,117	0	101,117	106,470
Debt service		29,620	0	29,620	17,677
Capital projects		65,685	0	65,685	855,000
Total governmental activities expenditures		651,002	0	651,002	1,546,842
Business type activities		0	306,695	306,695	379,767
Total ALL expenditures		651,002	306,695	957,697	1,926,609
Other financing uses, including transfers out		177,000	82,622	259,622	165,656
Total ALL expenditures/And other financing uses		828,002	389,317	1,217,319	2,092,265
Excess revenues and other sources over (Under) Expenditures/And other financing uses		135,416	93,524	228,940	187,908
Beginning fund balance July 1, 2014		464,708	358,446	823,154	669,121
Ending fund balance June 30, 2015		600,124	451,970	1,052,094	857,029
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 123,000	Other long-term debt		\$ 0
Revenue debt		\$ 845,888	Short-term debt		\$ 11,990
TIF Revenue debt		\$ 118,000			
			General obligation debt limit		\$ 1,569,735
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/23/15	<input type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Denise Schneider			563	964-2331	
Signature of Mayor or other City official (Name and Title)				Date signed	
				9/12/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF Garnavillo						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	171,529	56,510		25,263			253,302			253,302	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	171,529	56,510		25,263	0		253,302		T01	253,302	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	171,529	56,510		25,263	0	0	253,302			253,302	6				
7	TIF revenues			73,340				73,340		T01	73,340	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes	26,357						26,357		T15	26,357	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes	66,463						66,463		T09	66,463	14				
15	TOTAL OTHER CITY TAXES	92,820	0	0	0	0	0	92,820	0		92,820	15				
16	Section B - LICENSES AND PERMITS	2,695						2,695		T29	2,695	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	1,550						1,550		U20	1,550	18				
19	Rents and royalties	2,975						2,975		U40	2,975	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	4,525	0	0	0	0	0	4,525	0		4,525	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		0					0		B89	0	27				
28	Community development block grants		86,106			10,054		96,160		B50	96,160	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	86,106	0	0	10,054	0	96,160	0		96,160	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Garnavillo						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		77,467					77,467		C46	77,467	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,809						1,809		C89	1,809	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	5,697	1,615	6,762	922			14,996		C89	14,996	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	7,506	79,082	6,762	922	0	0	94,272	0		94,272	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	25,701						25,701			25,701	63				
64	Library service	3,649						3,649		D89	3,649	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	25,799						25,799		D89	25,799	66				
67	Local grants and reimbursements	4,200						4,200		D89	4,200	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	59,349	0	0	0	0	0	59,349	0		59,349	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,855	165,188	6,762	922	10,054	0	249,781	0		249,781	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	202,194	A91	202,194	73				
74	Sewer							0	195,412	A8Ø	195,412	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	55,523						55,523		A81	55,523	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Garnavillo						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	14,871	A80	14,871	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	55,523	0	0	0	0	0	55,523	412,477		468,000	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	275						275		U99	275	108				
109	Deposits and sales/fuel tax refunds	3,770						3,770		U99	3,770	109				
110	Sale of property and merchandise	268						268		U11	268	110				
111	Fines	1,007						1,007		U30	1,007	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	938	2,400					3,338			3,338	114				
115	Library Donations/Refunds/Misc.	11,391						11,391			11,391	115				
116	Com Ctr Refunds	35						35			35	116				
117	General Refunds	2,463						2,463			2,463	117				
118	Misc.	1,037						1,037			1,037	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	21,184	2,400	0	0	0	0	23,584	0		23,584	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Garnavillo					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	415,131	224,098	80,102	26,185	10,054	0	755,570	412,477		1,168,047	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans		10,000		12,258			22,258	70,364		92,622	127
128	Internal TIF loans and transfers in	82,000				85,000		167,000			167,000	128
129	Short term SRF Debt					18,590		18,590			18,590	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	82,000	10,000	0	12,258	103,590	0	207,848	70,364		278,212	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	497,131	234,098	80,102	38,443	113,644	0	963,418	482,841		1,446,259	132
133												133
134	Beginning fund balance July 1, 2014	136,454	152,281	2,811	2,404	170,758		464,708	358,446		823,154	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	633,585	386,379	82,913	40,847	284,402	0	1,428,126	841,287		2,269,413	136
137												137
138												138
139												139
140												140
141												141
142												142
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158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Garnavillo							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	53,213	8,871					62,084		E62	62,084	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	18,102	4,953					23,055		E24	23,055	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,060	171					1,231		E32	1,231	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	886						886		E89	886	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	73,261	13,995	0	0	0	0	87,256			87,256	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Garnavillo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	39,651	65,925					105,576		E44	105,576	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	11,561						11,561		E44	11,561	48
49	Traffic control safety — Current operation	1,480						1,480		E44	1,480	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	6	4,061					4,067		E44	4,067	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	821						821		E81	821	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	50,825						50,825		E81	50,825	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	104,344	69,986	0	0	0	0	174,330			174,330	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Garnavillo							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	1,304						1,304		E79	1,304	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,304	0	0	0	0	0	1,304			1,304	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Garnavillo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	57,408	4,495					61,903		E52	61,903	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	11,230						11,230		E61	11,230	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	8,955						8,955		E03	8,955	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	11,081	192					11,273		E61	11,273	135
136	Other culture and recreation	50						50		E61	50	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	88,724	4,687	0	0	0	0	93,411			93,411	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	932						932		E89	932	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		97,347					97,347		E50	97,347	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	932	97,347	0	0	0	0	98,279			98,279	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Garnavillo						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,949	288					4,237		E29	4,237	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	33,916	11,279					45,195		E23	45,195	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	415				6,250		6,665		E25	6,665	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,904						6,904		E31	6,904	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	25,478						25,478		E89	25,478	171
172	Other general government — Current operation	12,638						12,638		E89	12,638	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	83,300	11,567	0	0	6,250	0	101,117			101,117	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal Payments				24,800			24,800			24,800	178
179	Interest Payments				4,492			4,492			4,492	179
180	Loan Fees				328			328			328	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	29,620	0	0	29,620			29,620	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets					32,095		32,095			32,095	184
185	Sanitary Sewer					33,590		33,590			33,590	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	65,685	0	65,685			65,685	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	65,685	0	65,685			65,685	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	351,865	197,582	0	29,620	71,935	0	651,002			651,002	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Garnavillo					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								141,583	E91	141,583	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								104,827	E80	104,827	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								3,716	E80	3,716	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Garnavillo						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								56,569		56,569	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								306,695		306,695	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	351,865	197,582	0	29,620	71,935	0	651,002	306,695		957,697	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	10,000						10,000	82,622		92,622	255
256	Internal TIF loans/repayments and transfers out	85,000		82,000				167,000			167,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	95,000	0	82,000	0	0	0	177,000	82,622		259,622	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	446,865	197,582	82,000	29,620	71,935	0	828,002	389,317		1,217,319	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		188,797	913	11,227	212,467		413,404			413,404	264
265	Committed	43,642						43,642			43,642	265
266	Assigned							0			0	266
267	Unassigned	143,078						143,078			143,078	267
268	Total Governmental	186,720	188,797	913	11,227	212,467	0	600,124			600,124	268
269	Proprietary								451,970		451,970	269
270	Total ending fund balance June 30, 2015	186,720	188,797	913	11,227	212,467	0	600,124	451,970		1,052,094	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	633,585	386,379	82,913	40,847	284,402	0	1,428,126	841,287		2,269,413	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Garnavillo

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

224,967

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 943,000	29U \$ 20,550	39U \$ 38,000	49U \$ 123,000	49U \$	49U \$ 782,000	49U \$	191 \$ 30,499
2. Sewer utility	19U 43,338	29U 20,550	39U	49U	49U	49U 63,888	49U	189 0
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 115,000	29U 85,000	39U 82,000	49U	49U 118,000	49U	49U	189 0
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,101,338	105,550	120,000	123,000	118,000	845,888	0	30,499

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$ 28,789

Outstanding as of JUNE 30, 2015

64V \$ 11,990

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

31,394,697

x .05 = \$

1,569,735

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$	\$		1,052,094	1,052,094

REMARKS

V98

Continued on next page

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